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SB 4 Clean Special Fuel Tax Certification Exemption

Utah Code §§59-13-301, 59-13-303, 59-13-304, 59-13-305, 59-13-314, 59-13-320 (click here to view Title 59, Chapter 13) **Effective Date May 5, 2003**

This bill provides that government vehicles powered by a clean special fuel are not required to purchase a clean special fuel tax certificate.

SB 85 Underground Storage Tank Amendment

Utah Code §19-6-410.5 **Effective Date July 1, 2003**

This bill increases the environmental assurance fee of $\frac{1}{4}$ cent per gallon on the first sale or use of petroleum product to $\frac{1}{2}$ cent per gallon. It provides for a reduction of the fee to $\frac{1}{4}$ cent per gallon when the cash balance in the Petroleum Storage Tank Trust Fund exceeds \$20,000,000 on June 30 of any year.

SB 188 Fuel Tax Credit

Utah Code §§59-13-202.5, 59-13-322 **Effective Date July 1, 2003**

This bill provides a motor fuel or special fuel retailer, wholesaler or licensed distributor a tax refund for the portion of an account involving the sale of 4,500 or more gallons of fuel that has been discharged in a bankruptcy proceeding. It provides that the claimant has the burden of proof of establishing a refund claim and provides the evidence that is necessary to receive a refund. It gives the Tax Commission rulemaking authority to make rules for allocation of the refund to maximize the claimant's refund amount.

SB 216 Motor Carrier Fee Amendments

Utah Code §§41-1a-301, 59-13-301 & 303 **Effective Date July 1, 2003**

This act increases fees for commercial vehicle temporary registration permits and special fuel user trip permits. The temporary registration permit fees that are paid by motor carriers will increase by \$5 for a single unit and \$10 for multiple units. This act establishes the fee for a special fuel user trip

permit at \$25, which was previously set at \$20 by the State Tax Commission.

Commercial vehicles meeting the registration requirements of another jurisdiction may, as an alternative to full or apportioned registration, secure a temporary registration permit for a period not to exceed 96 hours or until they leave the state, whichever is less for a fee of \$25 for a single unit, and \$50 for multiple units.

This act also provides dedicated credits to the Tax Commission for electronic credentialing of motor carriers for compliance with vehicle registration and special fuel tax provisions.